



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CYNTHIA J. MARTENS of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/22/1999
(Signature of person responsible for accounts)	(Date)

UTILITY OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLATTEVILLE WATER & SEWER UTILITY**Utility Address:** 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

When was utility organized? 12/31/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS CYNTHIA J. MARTENS**Title:** UTILITY OFFICE MANAGER**Office Address:**

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 204**Fax Number:** (608) 348 - 7812**E-mail Address:** martens@mwci.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON, BLOCK & CO.**Title:****Office Address:** JOHNSON, BLOCK & CO.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 3391**Fax Number:** (608) 987 - 2206**E-mail Address:****Date of most recent audit report:** 5/22/1998**Period covered by most recent audit:** 1/1/1997 - 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ALAN J. PROBST**Title:** CITY MANAGER**Office Address:**75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780**Telephone:** (608) 348 - 9741 EXT 201**Fax Number:** (608) 348 - 7812**E-mail Address:** probsta@mwci.net

Name: MR HOWARD B. CROFOOT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818**Telephone:** (608) 348 - 9741 EXT 219**Fax Number:** (608) 348 - 4154**E-mail Address:** crofooth@mwci.net

Name: MR MICHAEL W. WILLIS**Title:** UTILITY SUPERINTENDENT**Office Address:**75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818**Telephone:** (608) 348 - 9741 EXT 222**Fax Number:** (608) 348 - 7812**E-mail Address:** willis@mwci.net

Name of utility commission/committee: Platteville Water & Sewer Commission

Names of members of utility commission/committee:MR GEORGE HARTLEY
MR KEN KILIAN, PRESIDENT
MR BOB LEUTH
MR FRANK LOFY
MRS EILEEN NICKELS, SECRETARY
MR DOUG NIEHAUS
MR ROBERT VOSBERG

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/27/1983

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

IDENTIFICATION AND OWNERSHIP

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,141,017	2,018,182	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,043,403	1,107,672	2
Depreciation Expense (403)	468,764	459,338	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	191,737	206,987	5
Total Operating Expenses	1,703,904	1,773,997	
Net Operating Income	437,113	244,185	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	437,113	244,185	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	129,780	137,138	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	129,780	137,138	
Total Income	566,893	381,323	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	566,893	381,323	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	160,716	173,884	14
Amortization of Debt Discount and Expense (428)	12,557	13,452	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	60,552	56,235	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	233,825	243,571	
Net Income	333,068	137,752	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	539,022	410,907	20
Balance Transferred from Income (433)	333,068	137,752	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	9,637	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	872,090	539,022	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Earned from Water Operating Account	13,829	5
Earned from Sewer Operating and Replacement Fund Accounts	115,951	6
Total (Acct. 419):	129,780	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,070,793	0	1,070,224	0	2,141,017	1
Less: interdepartmental sales	459		409	0	868	2
Less: interdepartmental rents	3,600	0		0	3,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	11,769				11,769	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	1,054,965	0	1,069,815	0	2,124,780	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	259,059		259,059	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	299,548		299,548	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	981		981	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	1,864		1,864	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	561,452	0	561,452	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,677,636	18,309,266	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,773,856	5,337,823	2
Net Utility Plant	12,903,780	12,971,443	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,903,780	12,971,443	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	13,161	13,756	8
Special Funds (125-128)	922,671	889,347	9
Total Other Property and Investments	935,832	903,103	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,200	35,565	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	1,535,044	1,725,824	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	362,952	354,998	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,343	29,804	18
Materials and Supplies (151-163)	31,512	33,400	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,957,376	2,179,916	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	57,961	70,517	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	57,961	70,517	
Total Assets and Other Debits	15,854,949	16,124,979	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,850,592	1,850,592	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	872,090	539,022	28
Total Proprietary Capital	2,722,682	2,389,614	
LONG-TERM DEBT			
Bonds (221-222)	3,300,000	3,635,000	29
Advances from Municipality (223)	1,218,024	1,199,007	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,518,024	4,834,007	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	108,997	55,259	33
Payables to Municipality (233)	51,487	52,828	34
Customer Deposits (235)			35
Taxes Accrued (236)	145,190	144,545	36
Interest Accrued (237)	86,119	90,604	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	227		41
Total Current and Accrued Liabilities	392,020	343,236	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	176,194	168,486	44
Total Deferred Credits	176,194	168,486	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,391,936	8,389,636	49
Total Liabilities and Other Credits	16,200,856	16,124,979	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,281,258	11,396,378	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	7,281,258	11,396,378	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,582,259	4,191,597	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,582,259	4,191,597	0	0	
Net Utility Plant	5,698,999	7,204,781	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	1,441,669	3,896,154			5,337,823	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	142,914	325,850			468,764	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,799				10,799	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	44,703	34,155			78,858	10
Other credits (specify):						11
					0	12
Total credits	198,416	360,005	0	0	558,421	13
Debits during year						14
Book cost of plant retired	57,826	53,763			111,589	15
Cost of removal	0				0	16
Other debits (specify):						17
Depreciation expense for Sewer		10,799			10,799	18
Total debits	57,826	64,562	0	0	122,388	19
Balance End of Year	1,582,259	4,191,597	0	0	5,773,856	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	22,021	23,373	2
Sewer utility (154)	9,491	10,027	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>31,512</u>	<u>33,400</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Bond Issue	11,456	181	49,110	1
1996 General Obligation Promissory Note	1,100	181	8,851	2
Total			57,961	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,850,592	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>1,850,592</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.30%	3,300,000	1
Total Bonds (Account 221):				3,300,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 3,300,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 General Obligation Note -1	01/30/1997	01/30/2007	5.48%	258,446	1
1997 General Obligation Note -2	07/10/1997	07/10/2007	5.37%	115,230	2
1998 Public Lands Loan	03/15/1998	03/15/2008	5.75%	144,500	3
1996 General Obligation Note	06/13/1996	12/01/2006	5.25%	699,848	4
Total for Account 223				<u>1,218,024</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	144,545	1
Accruals:		
Charged water department expense	163,103	2
Charged electric department expense		3
Charged sewer department expense	28,634	4
Other (explain):		
NONE		5
Total Accruals and other credits	191,737	
Taxes paid during year:		
County, state and local taxes	144,545	6
Social Security taxes	44,024	7
PSC Remainder Assessment	2,523	8
Other (explain):		
NONE		9
Total payments and other debits	191,092	
Balance end of year	145,190	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 Municipal Revenue Bond	69,292	160,716	166,300	63,708	1
Subtotal	69,292	160,716	166,300	63,708	
Advances from Municipality (223)					
1988 Public Lands Loan	451	119	570	0	2
1996 General Obligation Note	3,240	36,246	36,614	2,872	3
1997 General Obligation Note - 1	14,261	14,279	15,557	12,983	4
1997 General Obligation - 2	3,360	6,446	6,712	3,094	5
1998 Public Lands Loan		3,462	0	3,462	6
Subtotal	21,312	60,552	59,453	22,411	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	90,604	221,268	225,753	86,119	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,241,708	0	0	6,147,928	0	8,389,636	1
Add credits during year:							
For Services	1,600			700		2,300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,243,308	0	0	6,148,628	0	8,391,936	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Water - Special Assessments	5,283	2
Sewer - Special Assessments	7,878	3
Total (Acct. 124):	13,161	
Sinking Funds (125):		
Redemption Fund Investment	217,403	4
Total (Acct. 125):	217,403	
Depreciation Fund (126):		
Depreciation Fund Investment	100,387	5
Total (Acct. 126):	100,387	
Other Special Funds (128):		
Debt Reserve Fund	604,881	6
Total (Acct. 128):	604,881	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,334	10
Electric		11
Sewer (Regulated)	174,332	12
Other (specify):		
Deferred Assessments	57,499	13
Miscellaneous	11,787	14
Total (Acct. 142):	362,952	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Balance of 1998 Fire Protection	18,217	18
1998 Tax Roll	3,126	19
Total (Acct. 145):	21,343	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
Balance of shared administrative costs of 1998	51,487	26
Total (Acct. 233):	51,487	
Other Deferred Credits (253):		
Water accrued vacation and sick leave - vested portion	74,974	27
Sewer accrued vacation and sick leave - vested portion	101,220	28
Total (Acct. 253):	176,194	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,146,739	0	11,288,718	0	18,435,457	1
Materials and Supplies	22,697	0	9,759	0	32,456	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,511,964	0	4,043,875	0	5,555,839	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,242,508	0	6,148,278	0	8,390,786	6
Other (specify):					0	7
Average Net Rate Base	3,414,964	0	1,106,324	0	4,521,288	
Net Operating Income	247,157	0	189,956	0	437,113	8
Net Operating Income as a percent of						
Average Net Rate Base	7.24%	N/A	17.17%	N/A	9.67%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,850,592	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	705,556	3
Other (Specify):		4
Total Average Proprietary Capital	2,556,148	
Net Income		
Net Income	333,068	5
Percent Return on Proprietary Capital	13.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Implementation of Step II sewer rate increase on December 1, 1998. Estimated annual increase of approximately \$150,000.00.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 17, 1999

Mrs. Cynthia J. Martens, Utility Office Manager
Platteville Water & Sewer Utility
75 North Bonson Street
P.O. Box 780
Platteville, WI 53818-0780

1998 Analytical Review DWCCA-4700-ELE

Dear Mrs. Martens:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 17 1999 letters e.doc

cc: Mr. Ken Kilian, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,047,312	1
Total Sales of Water	1,047,312	
Other Operating Revenues		
Forfeited Discounts (470)	2,778	2
Miscellaneous Service Revenues (471)	879	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	3,600	5
Other Water Revenues (474)	16,224	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,481	
Total Operating Revenues	1,070,793	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	145,305	9
Water Treatment Expenses (640-652)	55,647	10
Transmission and Distribution Expenses (660-678)	90,275	11
Customer Accounts Expenses (901-905)	39,097	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	187,295	14
Total Operation and Maintenance Expenses	517,619	
Other Operating Expenses		
Depreciation Expense (403)	142,914	15
Amortization Expense (404-407)		16
Taxes (408)	163,103	17
Total Other Operating Expenses	306,017	
Total Operating Expenses	823,636	
NET OPERATING INCOME	247,157	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,004	131,461	413,946	4
Commercial	354	70,512	168,253	5
Industrial	7	6,823	13,914	6
Total Metered Sales to General Customers (461)	3,365	208,796	596,113	
Private Fire Protection Service (462)	44		24,121	7
Public Fire Protection Service (463)	1		312,146	8
Other Sales to Public Authorities (464)	77	53,617	114,473	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	56	459	12
Total Sales of Water	3,488	262,469	1,047,312	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	311,550	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	596	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	312,146	
Forfeited Discounts (470):		
Customer late payment charges	2,778	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,778	
Miscellaneous Service Revenues (471):		
Miscellaneous Charges	879	7
Total Miscellaneous Service Revenues (471)	879	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
Rent for Sewer Department Use of Water Plant	3,600	9
Total Interdepartmental Rents (473)	3,600	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,769	10
Other (specify):		
Service fees for water used from hydrants, etc.	4,345	11
Non-sufficient fund check service charge	110	12
Total Other Water Revenues (474)	16,224	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,202	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	52,496	17
Pumping Labor and Expenses (624)	51,915	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	15,582	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,774	22
Maintenance of Structures and Improvements (631)	12,655	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	681	25
Total Pumping Expenses	145,305	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,774	26
Chemicals (641)	23,363	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	19,286	28
Miscellaneous Expenses (643)	519	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	5,774	31
Maintenance of Structures and Improvements (651)	702	32
Maintenance of Water Treatment Equipment (652)	229	33
Total Water Treatment Expenses	55,647	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	5,774	34
Storage Facilities Expenses (661)	419	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	13,417	37
Customer Installations Expenses (664)	32	38
Miscellaneous Expenses (665)	13,269	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	6,141	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	447	43
Maintenance of Transmission and Distribution Mains (673)	38,774	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	7,806	46
Maintenance of Meters (676)	2,939	47
Maintenance of Hydrants (677)	1,257	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	90,275	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	5,866	50
Meter Reading Labor (902)	7,155	51
Customer Records and Collection Expenses (903)	26,076	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	39,097	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	61,601	56
Office Supplies and Expenses (921)	5,798	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	14,534	59
Property Insurance (924)	6,372	60
Injuries and Damages (925)	7,275	61
Employee Pensions and Benefits (926)	87,072	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,718	65
Rents (931)	1,080	66
Maintenance of General Plant (932)	1,845	67
Total Administrative and General Expenses	187,295	
Total Operation and Maintenance Expenses	517,619	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		145,190	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,789	2
Net property tax equivalent		139,401	
Social Security		22,441	3
PSC Remainder Assessment		1,261	4
Other (specify): NONE			5
Total tax expense		163,103	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229482				3
County tax rate	mills		5.447524				4
Local tax rate	mills		9.567260				5
School tax rate	mills		13.832210				6
Voc. school tax rate	mills		1.965639				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.042115				10
Less: state credit	mills		2.286745				11
Net tax rate	mills		28.755370				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.567260				14
Combined School Tax Rate	mills		15.797849				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.365109				17
Total Tax Rate	mills		31.042115				18
Ratio of Local and School Tax to Total	dec.		0.817119				19
Total tax net of state credit	mills		28.755370				20
Net Local and School Tax Rate	mills		23.496566				21
Utility Plant, Jan. 1	\$	7,060,978	7,060,978				22
Materials & Supplies	\$	23,373	23,373				23
Subtotal	\$	7,084,351	7,084,351				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,084,351	7,084,351				26
Assessment Ratio	dec.		0.872232				27
Assessed Value	\$	6,179,198	6,179,198				28
Net Local & School Rate	mills		23.496566				29
Tax Equiv. Computed for Current Year	\$	145,190	145,190				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	145,190					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
Total Intangible Plant	8,978	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	875		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	83,096		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,595		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	105,566	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	266,197		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	411,034		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
Total Pumping Plant	690,236	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	6,303	18,199	23
Total Water Treatment Plant	103,714	18,199	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,651	9	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
Total Intangible Plant	0	0	8,978	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			875	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			83,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			21,595	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	105,566	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			266,197	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			411,034	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
Total Pumping Plant	0	0	690,236	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)	580		23,922	23
Total Water Treatment Plant	580	0	121,333	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,660	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	809,703		26
Transmission and Distribution Mains (343)	3,751,981	120,763	27
Fire Mains (344)	0		28
Services (345)	504,375	35,923	29
Meters (346)	400,763	70,673	30
Hydrants (348)	291,792	9,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,764,265	236,968	
GENERAL PLANT			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	13,096	12,109	34
Office Furniture and Equipment (391)	4,524		35
Computer Equipment (391.1)	17,939	3,604	36
Transportation Equipment (392)	64,718		37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	7,134		39
Laboratory Equipment (395)	2,395		40
Power Operated Equipment (396)	46,450	55,984	41
Communication Equipment (397)	4,828		42
SCADA Equipment (397.1)	156,477		43
Miscellaneous Equipment (398)	21,718		44
Other Tangible Property (399)	0		45
Total General Plant	339,461	71,697	
Total utility plant in service directly assignable	7,012,220	326,864	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,012,220	326,864	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			809,703	26
Transmission and Distribution Mains (343)	3,181		3,869,563	27
Fire Mains (344)			0	28
Services (345)	80		540,218	29
Meters (346)	8,255		463,181	30
Hydrants (348)	229		301,163	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,745	0	5,989,488	
GENERAL PLANT				
Land and Land Rights (389)			150	33
Structures and Improvements (390)			25,205	34
Office Furniture and Equipment (391)			4,524	35
Computer Equipment (391.1)			21,543	36
Transportation Equipment (392)			64,718	37
Stores Equipment (393)			32	38
Tools, Shop and Garage Equipment (394)			7,134	39
Laboratory Equipment (395)			2,395	40
Power Operated Equipment (396)	45,501		56,933	41
Communication Equipment (397)			4,828	42
SCADA Equipment (397.1)			156,477	43
Miscellaneous Equipment (398)			21,718	44
Other Tangible Property (399)			0	45
Total General Plant	45,501	0	365,657	
Total utility plant in service directly assignable	57,826	0	7,281,258	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	57,826	0	7,281,258	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	62,382	2.75%	5,285	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,570	0.80%	173	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	64,952		5,458	
PUMPING PLANT				
Structures and Improvements (321)	102,545	3.13%	8,332	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	197,825	5.00%	20,552	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	12,892	4.00%	112	15
Total Pumping Plant	313,262		28,996	
WATER TREATMENT PLANT				
Structures and Improvements (331)	78,344	3.57%	3,404	16
Water Treatment Equipment (332)	3,246	6.67%	1,009	17
Total Water Treatment Plant	81,590		4,413	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	186,688	2.00%	16,194	19
Transmission and Distribution Mains (343)	389,279	0.80%	30,486	20
Fire Mains (344)	0			21
Services (345)	111,190	2.00%	10,446	22
Meters (346)	99,507	5.00%	21,599	23
Hydrants (348)	52,795	1.67%	4,951	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	839,459		83,676	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					67,667	4
315					0	5
316					2,743	6
317					0	7
	0	0	0	0	70,410	
321					110,877	8
322					0	9
323					0	10
324					0	11
325					218,377	12
326					0	13
327					0	14
328					13,004	15
	0	0	0	0	342,258	
331					81,748	16
332	580				3,675	17
	580	0	0	0	85,423	
341					0	18
342					202,882	19
343	3,181		360		416,944	20
344					0	21
345	80				121,556	22
346	8,255		717		113,568	23
348	229				57,517	24
349					0	25
	11,745	0	1,077	0	912,467	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	5,938	3.33%	436	26
Office Furniture and Equipment (391)	2,927	10.00%	452	27
Computer Equipment (391.1)	1,222	14.29%	2,821	28
Transportation Equipment (392)	40,451	10.00%	6,471	29
Stores Equipment (393)	32	4.00%		30
Tools, Shop and Garage Equipment (394)	7,135	6.25%		31
Laboratory Equipment (395)	1,220	6.25%	149	32
Power Operated Equipment (396)	46,450	10.00%	5,169	33
Communication Equipment (397)	4,828	9.09%		34
SCADA Equipment (397.1)	22,212	9.09%	14,224	35
Miscellaneous Equipment (398)	9,991	6.67%	1,449	36
Other Tangible Property (399)	0			37
Total General Plant	142,406		31,171	
Total accum. prov. directly assignable	1,441,669		153,714	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,441,669		 153,714	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,374	26
391					3,379	27
391.1					4,043	28
392					46,922	29
393					32	30
394				(1)	7,134	31
395					1,369	32
396	45,501		43,626		49,744	33
397					4,828	34
397.1					36,436	35
398					11,440	36
399					0	37
	45,501	0	43,626	(1)	171,701	
	57,826	0	44,703	(1)	1,582,259	
					0	38
	57,826	0	44,703	(1)	1,582,259	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,090	25,090	1
February			24,030	24,030	2
March			25,440	25,440	3
April			25,171	25,171	4
May			26,028	26,028	5
June			24,328	24,328	6
July			28,031	28,031	7
August			25,160	25,160	8
September			27,512	27,512	9
October			27,196	27,196	10
November			25,469	25,469	11
December			25,056	25,056	12
Total for year	0	0	308,511	308,511	
Less: Measured or estimated water used in main flushing and water treatment during year				25,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				283,511	16
Less: Water sold				262,469	17
Losses and unaccounted for				21,042	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,192	21
Date of maximum: 11/1/1998					22
Cause of maximum:					23
City-wide Flush					
Minimum gallons pumped by all methods in any one day during reporting year				545	24
Date of minimum: 11/26/1998					25
Total KWH used for pumping for the year				999,206	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	1
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	2
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 4-A	WELL # 4-B	1
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	FAIRBANKS	FAIRBANKS	5
Year Installed	1930	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	575	950	950	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	WAUKESHA	9
Year Installed	1930	1968	1968	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	100	200	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	VALLEY ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	WORTHINGTON			18
Year Installed	1936			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1936			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1950	1993	1988	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	208	183	50	9
				10
Total capacity in gallons	500,000	400,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	40,159	0	1,563	0	38,596	1
P	D	4.000	24	0	0	0	24	2
M	D	6.000	67,935	0	1,448	0	66,487	3
P	D	6.000	9,773	636	0	0	10,409	4
M	D	8.000	37,954	0	0	0	37,954	5
P	D	8.000	16,148	1,564	0	0	17,712	6
M	D	10.000	22,568	0	0	0	22,568	7
M	S	10.000	690	0	0	0	690	8
M	T	10.000	4,380	0	0	0	4,380	9
P	D	10.000	3,590	903	0	0	4,493	10
M	D	12.000	25,151	0	0	0	25,151	11
P	D	12.000	16,802	0	0	0	16,802	12
P	T	12.000	2,280	0	0	0	2,280	13
P	S	16.000	36	0	0	0	36	14
Total Within Municipality			247,490	3,103	3,011	0	247,582	
Total Utility			247,490	3,103	3,011	0	247,582	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	959	0	29	(7)	923		1
M	0.750	1,604	15	0	7	1,626		2
M	1.000	158	1	0	0	159		3
M	1.250	20	0	0	0	20		4
M	1.500	7	7	0	0	14		5
M	2.000	14	0	0	0	14		6
M	4.000	19	0	0	0	19		7
M	6.000	2	0	0	0	2		8
M	8.000	18	0	0	0	18		9
Total Utility		2,801	23	29	0	2,795	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,450	0	67	(55)	3,328	60	1
0.750	27	24	7	(7)	37	20	2
1.000	68	12	11	(2)	67	48	3
1.250	2	0	2	0	0	0	4
1.500	32	10	8	2	36	25	5
2.000	53	18	26	3	48	33	6
3.000	33	8	7	0	34	0	7
4.000	5	3	3	2	7	0	8
Total:	3,670	75	131	(57)	3,557	186	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,987	236	1	13	0	91	3,328	1
0.750	16	17	0	0	0	4	37	2
1.000	13	37	0	13	0	4	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	27	2	6	0	1	36	5
2.000	0	33	3	10	0	2	48	6
3.000	0	7	1	25	0	1	34	7
4.000	0	1	0	6	0	0	7	8
Total:	3,016	358	7	73	0	103	3,557	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	396	5	5		396	2
Total Fire Hydrants	396	5	5	0	396	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	396
Number of distribution system valves end of year:	860
Number of distribution valves operated during year:	550

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Total Metered Sales to General Customers includes customers with meters for water only.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 394 - Tools, Shop and Garage Equipment - column (i) - to correct rounding for accumulated provision for depreciation.

depreciation rates changed to correct %'s 10/11/00 ele

Water Mains (Page W-17)

Addition of 6,8 and 10 inch PVC were part of the 1998 Construction Projects and financed by the Utility.

Water Services (Page W-18)

Column (f) - Recorded incorrectly in 1997.

8 - 3/4" services were financed by application of Schedule Cz-1; 7- 3/4" services were part of the 1998 construction and were installed at Utility cost.

1- 1" service was part of the 1998 construction and was installed at Utility cost.

7 - 1 1/2" services were part of the 1998 construction and were installed at Utility cost.

Meters (Page W-19)

Column (e) - We have been changing to a touchread meter system over the past five (5) years. Now that this is in place, our reports enable us to track and keep more accurate records of our meters.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,056,672	1
Total Sewage Operating Revenues	1,056,672	
Other Operating Revenues		
Forfeited Discounts (631)	3,995	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	9,557	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	13,552	
Total Operating Revenues	1,070,224	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	234,616	8
Maintenance Expenses (831-834)	81,918	9
Customer Accounting & Collection Expenses (840-843)	31,004	10
Administrative and General Expenses (850-857)	178,246	11
Total Operation and Maintenance Expenses	525,784	
Other Operating Expenses		
Depreciation Expense (403)	325,850	12
Amortization Expense (404)		13
Taxes (408)	28,634	14
Total Other Operating Expenses	354,484	
Total Operating Expenses	880,268	
NET OPERATING INCOME	189,956	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,595	128,675	624,785	5
Commercial Revenues	320	67,867	245,524	6
Industrial Revenues	6	6,862	34,065	7
Revenues from Public Authorities	68	44,812	151,889	8
Total Measured Service to General Customers (622)	2,989	248,216	1,056,263	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	100	409	12
Total Sewage Operating Revenues	2,990	248,316	1,056,672	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
DAIRY (SWISS VALLEY FARMS)	5,121	1,150	553		1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	3,995	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,995	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
Miscellaneous Sewer Service Charges	9,447	6
Non-sufficient Fund Check Service Charge	110	7
Total Miscellaneous Operating Revenues (635)	9,557	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	167,102	1
Power and Fuel for Pumping (821)	29,139	2
Power and Fuel for Aeration Equipment (822)	11,684	3
Chlorine (823)	3,080	4
Phosphorous Removal Chemicals (824)	5,809	5
Sludge Conditioning Chemicals (825)	3,315	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	5,703	8
Transportation Expenses (828)	8,784	9
Rents (829)		10
Total Operation Expenses	234,616	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	26,363	11
Maintenance of Collection System Pumping Equipment (832)	5,044	12
Maintenance of Treatment and Disposal Plant Equipment (833)	29,707	13
Maintenance of General Plant Structures and Equipment (834)	20,804	14
Total Maintenance Expenses	81,918	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	23,955	15
Flat Rate Inspections (841)		16
Meter Reading (842)	7,049	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	31,004	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	61,347	19
Office Supplies and Expenses (851)	5,456	20
Outside Services Employed (852)	(39,146)	21
Insurance Expense (853)	21,490	22
Employees Pensions and Benefits (854)	99,203	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	25,216	25
Rents (857)	4,680	26
Total Administrative and General Expenses	178,246	
Total Operation and Maintenance Expenses	525,784	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		21,584	1
Local and School Tax Equivalent on Meters Charged by Water Department		5,789	2
PSC Remainder Assessment		1,261	3
Other (specify): NONE			4
Total tax expense		28,634	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,549	27	4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	128,771	17,297	6
Collecting Mains and Accessories (313)	2,868,163	189,300	7
Interceptor Mains and Accessories (314)	251,983		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,319,258	206,624	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	6,985		12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	65,507	5,088	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	130,029	5,088	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,873,145	742	18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	482,228		20
Secondary Treatment Equipment (334)	1,728,268		21
Advanced Treatment Equipment (335)	1,241,495	1,213	22
Chlorination Equipment (336)	196,978		23
Sludge Treatment and Disposal Equipment (337)	924,704		24
Plant Site Piping (338)	784,904		25
Flow Metering and Monitoring Equipment (339)	30,794	2,810	26
Outfall Sewer Pipes (340)	15,865		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)	2		7,574	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			146,068	6
Collecting Mains and Accessories (313)	7,729		3,049,734	7
Interceptor Mains and Accessories (314)			251,983	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
Total Collection System	7,731	0	3,518,151	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			6,985	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)	620		69,975	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	620	0	134,497	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)			1,873,887	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)			482,228	20
Secondary Treatment Equipment (334)			1,728,268	21
Advanced Treatment Equipment (335)	1,200		1,241,508	22
Chlorination Equipment (336)			196,978	23
Sludge Treatment and Disposal Equipment (337)			924,704	24
Plant Site Piping (338)			784,904	25
Flow Metering and Monitoring Equipment (339)	4,000		29,604	26
Outfall Sewer Pipes (340)			15,865	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	22,024		28
Total Treatment and Disposal Plant	7,423,282	4,765	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	13,096		30
Office Furniture and Equipment (372)	38,467	375	31
Computer Equipment (372.1)	20,807	3,604	32
Transportation Equipment (373)	53,286		33
Other General Equipment (379)	182,834	48,628	34
Other Tangible Property (390)	0		35
Total General Plant	308,490	52,607	
Total utility plant in service directly assignable	11,181,059	269,084	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	11,181,059	269,084	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			22,024	28
Total Treatment and Disposal Plant	5,200	0	7,422,847	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			13,096	30
Office Furniture and Equipment (372)	130		38,712	31
Computer Equipment (372.1)			24,411	32
Transportation Equipment (373)			53,286	33
Other General Equipment (379)	40,084		191,378	34
Other Tangible Property (390)			0	35
Total General Plant	40,214	0	320,883	
Total utility plant in service directly assignable	53,765	0	11,396,378	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	53,765	0	11,396,378	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,575	19	7	0	2,587	0	1
Sewer	6.000	120	0	0	0	120	0	2
Total Utility		2,695	19	7	0	2,707	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	710	0	0	0	710	1
6.000	78,679	0	2,040	0	76,639	2
8.000	126,421	2,895	862	0	128,454	3
10.000	9,160	0	0	0	9,160	4
12.000	6,539	0	0	0	6,539	5
15.000	9,315	0	0	0	9,315	6
18.000	220	0	0	0	220	7
Total Utility	231,044	2,895	2,902	0	231,037	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account 833 - Maintenance of Treatment and Disposal Plant Equipment - Increase due to extensive maintenance work on Wastewater Treatment Plant equipment. Also, an increase in annual maintenance agreement fee.

Account 852 - Outside Services Employed - Negative amount recorded due to Audit Adjustment to transfer Wastewater Treatment Plant Phosphorous Removal Consultant fees to Construction Work in Progress.

Sewer Utility Plant in Service (Page S-07)

Account 313 - column c - Sewer main and manhole additions for 1998.

Account 395 - column c - Additions to Wastewater Treatment Plant in 1998 for phosphorous removal equipment. This project was completed in March, 1999.

Sewer Services (Page S-09)

6 - 4" services were financed by application of schedule Cz-1; 13 - 4" services were part of the 1998 construction and were installed at Utility cost.

Sewer Mains (Page S-10)

The main additions listed on Schedule S-8 were part of the 1998 construction projects and were financed by the Utility.
